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ATTORNEYS FOR DEBTOR SUPERIOR AIR PARTS, INC.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:	§	Case No. 08-36705
	§	
SUPERIOR AIR PARTS, INC.,	§	Chapter 11
	§	
Debtor.	§	
	§	

**DEBTOR'S OBJECTION TO CLAIM NO. 67 FILED BY
BROWARD COUNTY REVENUE COLLECTOR**

TO: THE HONORABLE BARBARA J. HOUSER
UNITED STATES BANKRUPTCY JUDGE:

**A HEARING MAY NOT BE CONDUCTED HEREON
UNLESS A RESPONSE IS FILED WITH THE CLERK OF
THE UNITED STATES BANKRUPTCY COURT AT EARLE
CABELL BUILDING, U.S. COURTHOUSE 1100
COMMERCE STREET - ROOM 1254 DALLAS, TX 75242-
1496 BEFORE CLOSE OF BUSINESS ON SEPTEMBER
10, 2009, WHICH IS THIRTY (30) DAYS FROM THE DATE
OF SERVICE HEREOF.**

**ANY RESPONSE MUST BE FILED WITH THE CLERK,
AND A COPY MUST BE SERVED UPON COUNSEL FOR
THE MOVING PARTY PRIOR TO THE DATE AND TIME
SET FORTH HEREIN. IF A RESPONSE IS FILED A**

**HEARING WILL BE HELD WITH NOTICE TO ALL
INTERESTED PARTIES.**

**IF NO HEARING ON SUCH NOTICE OR MOTION
INITIATING A CONTESTED MATTER IS TIMELY
REQUESTED, THE RELIEF REQUESTED SHALL BE
DEEMED TO BE UNOPPOSED, AND THE COURT MAY
ENTER AN ORDER GRANTING THE RELIEF SOUGHT
OR THE NOTICED ACTION MAY BE TAKEN.**

Superior Air Parts, Inc. ("Superior" or "Debtor"), as debtor and debtor-in-possession, files this objection to the proof of claim filed by Broward County Revenue Collector (Claim No. 67), and would show as follows:

1. On February 3, 2009, Broward County Revenue Collector filed proof of claim number 67 in the amount of \$12,707.69, as a secured claim for 2009 estimated personal property tax.

2. Superior objects to Claim No. 67 in its entirety because Superior has no personal property in the State of Florida. The attachments to Claim No. 67 reflect property owned and ad valorem taxes owed by others, not Superior.

WHEREFORE, the Debtor request that the Court grant this Objection and deny the Proof of Claim and for such other and further relief as this Court may deem just and proper.

Respectfully submitted,

/s/ Stephen A. Roberts

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**BANKRUPTCY ATTORNEYS FOR DEBTOR
SUPERIOR AIR PARTS, INC.**

CERTIFICATE OF SERVICE

The undersigned certifies that true and correct copies of the foregoing pleading were forwarded to the parties listed below via first class U.S. Mail, postage prepaid, on the 11th day of August, 2009.

Claimant:

Broward County Revenue Collector
Revenue Collection Division
Government Center Annex
Attn: Litigation Section
115 S. Andrews Avenue
Ft. Lauderdale, FL 33301

Debtor:

Superior Air Parts, Inc.
621 S. Royal Lane, Suite 100
Coppell, TX 75019-3805

U.S. Trustee:

Mary Frances Durham
Office of the United States Trustee
1100 Commerce Street, Room 976
Dallas, TX 75242

Counsel for the Committee:

David W. Parham,
Elliot Schuler & A. Swick
Baker & McKenzie LLP
2001 Ross Ave., Suite 2300
Dallas, TX 75201

/s/ Stephen A. Roberts

Stephen A. Roberts